

EXHIBIT B

James M. Sullivan

From: Sullivan, James M.
Sent: Tuesday, October 26, 2010 2:24 PM
To: 'fishere@butzel.com'
Subject: FW: Delphi Automotive Systems v. Timken, Case No. 07-02688

Eric,

I am following up on my email below. I ask that you please respond by November 1. Thanks.

James

James M. Sullivan
Partner

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From: Sullivan, James M.
Sent: Tuesday, October 19, 2010 12:01 PM
To: 'fishere@butzel.com'
Subject: Delphi Automotive Systems v. Timken, Case No. 07-02688

Eric,

I am in receipt of the motion for leave to file a first amended complaint that you filed against The Timken Corporation and The Timken Company in the above referenced adversary proceeding. Attached to the proposed amended complaint was a schedule of allegedly preferential transfers. Timken does not recognize most of the invoice and purchase order numbers referenced on the chart. Can you please provide us copies of all the purchase orders and invoices referenced in the proposed amended complaint as soon as possible. Also, I noticed that notwithstanding the fact that the proposed amended complaint no longer seeks to avoid allegedly preferential transfers made to Timken Super Precision, Timken France, or Timken, the amount demanded in the proposed amended complaint is higher than the amount demanded in the original complaint. Can you also please provide an explanation. Thank you.

Very truly yours,

James

James M. Sullivan
Partner

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11/24/2010

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11/24/2010